

**REVENUE DEPARTMENT[701]**

**Adopted and Filed**

Pursuant to the authority of Iowa Code sections 421.14 and 422.68, the Department of Revenue hereby adopts amendments to Chapter 8, “Forms and Communications,” and Chapter 39, “Filing Return and Payment of Tax,” Iowa Administrative Code.

Notice of Intended Action was published in IAB Vol. XXXII, No. 15, p. 1788, on January 13, 2010, as **ARC 8482B**.

These amendments provide information regarding the electronic filing of both individual and corporation income tax returns. The Department will start accepting electronically filed returns for corporations beginning with the 2009 tax year. These amendments also include changes based on a modernized electronic filing initiative that has been undertaken by the Internal Revenue Service. These amendments also include information regarding an option to use direct debit when remitting payment for Iowa individual income tax or Iowa corporation income tax.

These amendments are identical to those published under Notice of Intended Action.

These amendments will become effective April 14, 2010, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

These amendments are intended to implement Iowa Code sections 422.21 and 422.68.

EDITOR’S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [8.5, 39.13] is being omitted. These amendments are identical to those published under Notice as **ARC 8482B**, IAB 1/13/10.

[Filed 2/19/10, effective 4/14/10]

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[For replacement pages for IAC, see IAC Supplement 3/10/10.]